REPORT

LOUISIANA DEPARTMENT OF REVENUE & TAXATION

FISCAL YEAR 1984-85

Table of Contents

Governor and Officials	2
The Secretary's Letter	3
Organizational Chart	4
Department Profile	5
Operating Expenses	6
Total Department Collections	7
Comparative Revenue Collections	8
Collection Trends	9
Summary of Major Revenues	10
Major Revenue Sources	11
Audit Collections	32
Legislative Summary	33
Oil and Gas Tax Summary	37
Monthly Collections Record	38
Fifteen-year Collections Record	40
Accrued Revenue Sources	42
Directory	43

Governor & Department Officials

Edwin W. Edwards
Governor of Louisiana

Shirley McNamara
Secretary of Revenue and Taxation

Richard Macmurdo
Deputy Secretary

Albert O'Quin
Undersecretary

Ralph Slaughter
Assistant Secretary, Group I

Oscar Diaz
Assistant Secretary, Group II

Glenda Randall
Assistant Secretary, Group III

The Secretary's Letter

TO: The Honorable Edwin W. Edwards
Governor of Louisiana
and
Members of the Louisiana
Legislature

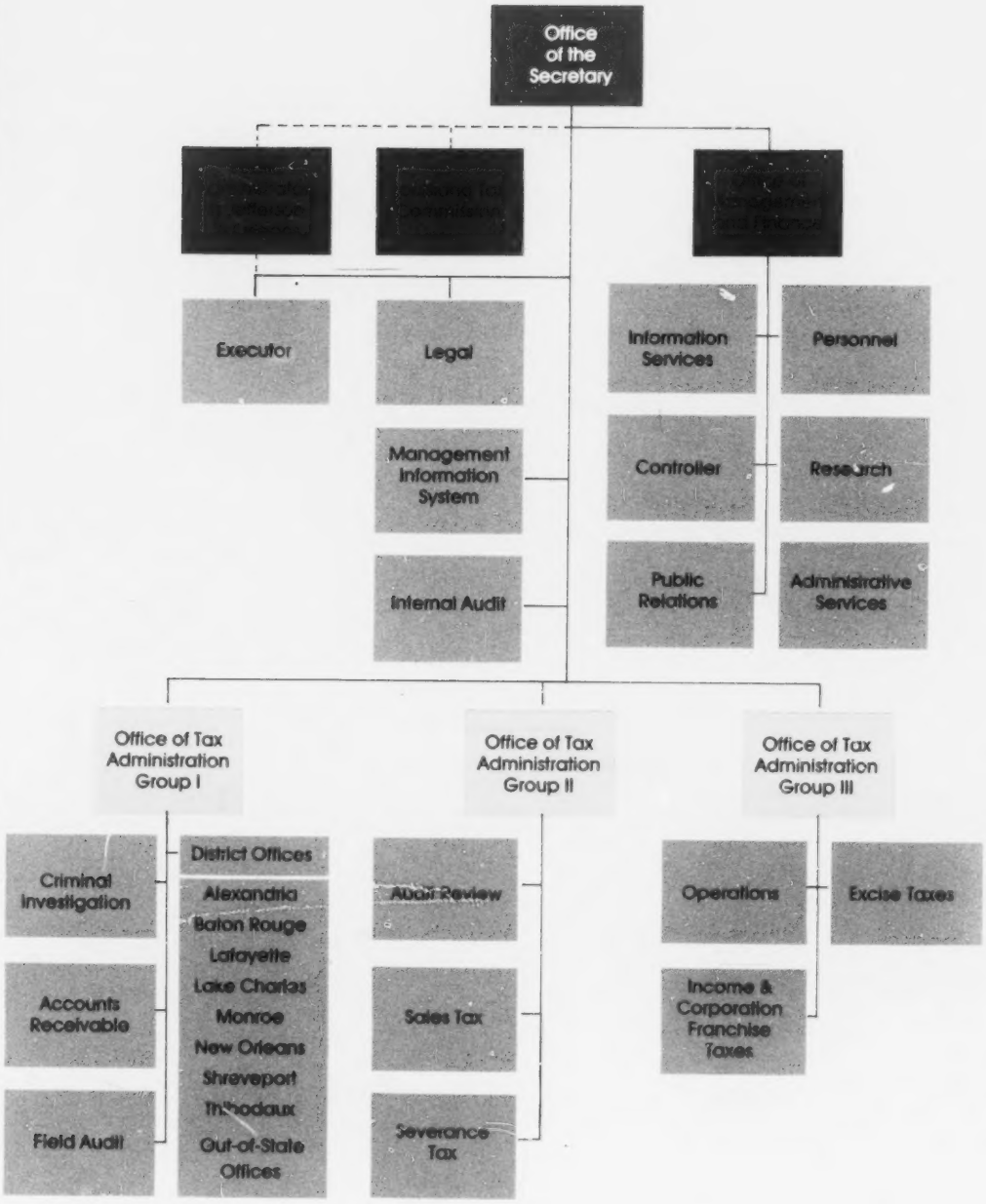
It is my pleasure to present to you the Forty-second Annual Report of the Department of Revenue and Taxation for the 1984-85 fiscal year. Total collections were $3.5 billion, a 25.4 percent increase over last year's total of $2.8 billion.

Tax increases which became law in 1983-84 and had an effective date of July 1, 1984, are responsible for the major portion of the increase. Also, I am proud to report that through the addition of new audit positions and accelerated audit activity, collections of the Department's Field Audit Section rose to $85 million, a 36.6 percent increase over the $62 million collected in the previous fiscal year.

I wish to thank each of you for the tremendous support you have given this Department. Together we will continue to work toward our steadfast goal of the efficient and equitable collection of all Louisiana taxes.

Shirley McNamara
Secretary of Revenue and Taxation

Organizational Chart



Department Profile

The Department of Revenue and Taxation is responsible for the administration and collection of the taxes and fees which make up the majority of the State of Louisiana's revenue sources. Secretary of Revenue and Taxation Shirley McNamara is head of the Department and is a member of the Governor's cabinet. She has served in this position since June 1976, when she was appointed by Governor Edwards. Also appointed by the Governor are Deputy Secretary Richard Macmurdo, Undersecretary Albert O'Quin, and Assistant Secretaries Ralph Slaughter, Oscar Diaz, and Glenda Randall. The Deputy Secretary acts as the Secretary's assistant; the Undersecretary is head of the Office of Finance and Management; and the Assistant Secretaries are in charge of the three tax administration groups as follows: Ralph Slaughter, Group I; Oscar Diaz, Group II; and Glenda Randall, Group III.

The Louisiana Tax Commission is a three-member panel under the authority of the Department of Revenue and Taxation. The Tax Commission is directly responsible for the ad valorem assessments of public service corporations or companies under the authority of the Public Service Commission. These companies include: railroad companies; telephone and telegraph companies; pipeline companies; private car lines; electric, gas, and water companies; barge-line and towing companies; and airlines.

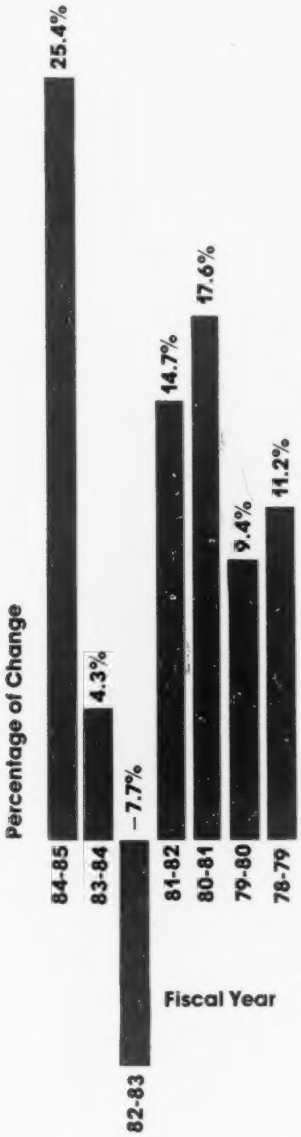
The Louisiana Tax Commission is also responsible for ascertaining that all properties are assessed equitably and uniformly as prescribed in the Constitution of the State and by statute.

The Biennial Report of the Louisiana Tax Commission contains very detailed summaries of the activities of the Louisiana Tax Commission. A copy of this report may be obtained by writing to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

Operating Expenses

	1984-85
Salaries and Related Benefits	$20,716,370.20
Travel	1,468,299.51
Operating Services	5,680,765.10
Operating Supplies	223,858.24
Professional Services	18,613.20
Interagency Transfers	81,193.78
Capital Outlay	340,749.12
Total Expenditures	**$28,529,849.15**
Cost per $100 of tax collected	$.82

Total Department Collections



TOTAL REVENUE COLLECTIONS PERCENT OF CHANGE FROM PRIOR FISCAL YEAR

TOTAL DEPARTMENT COLLECTIONS

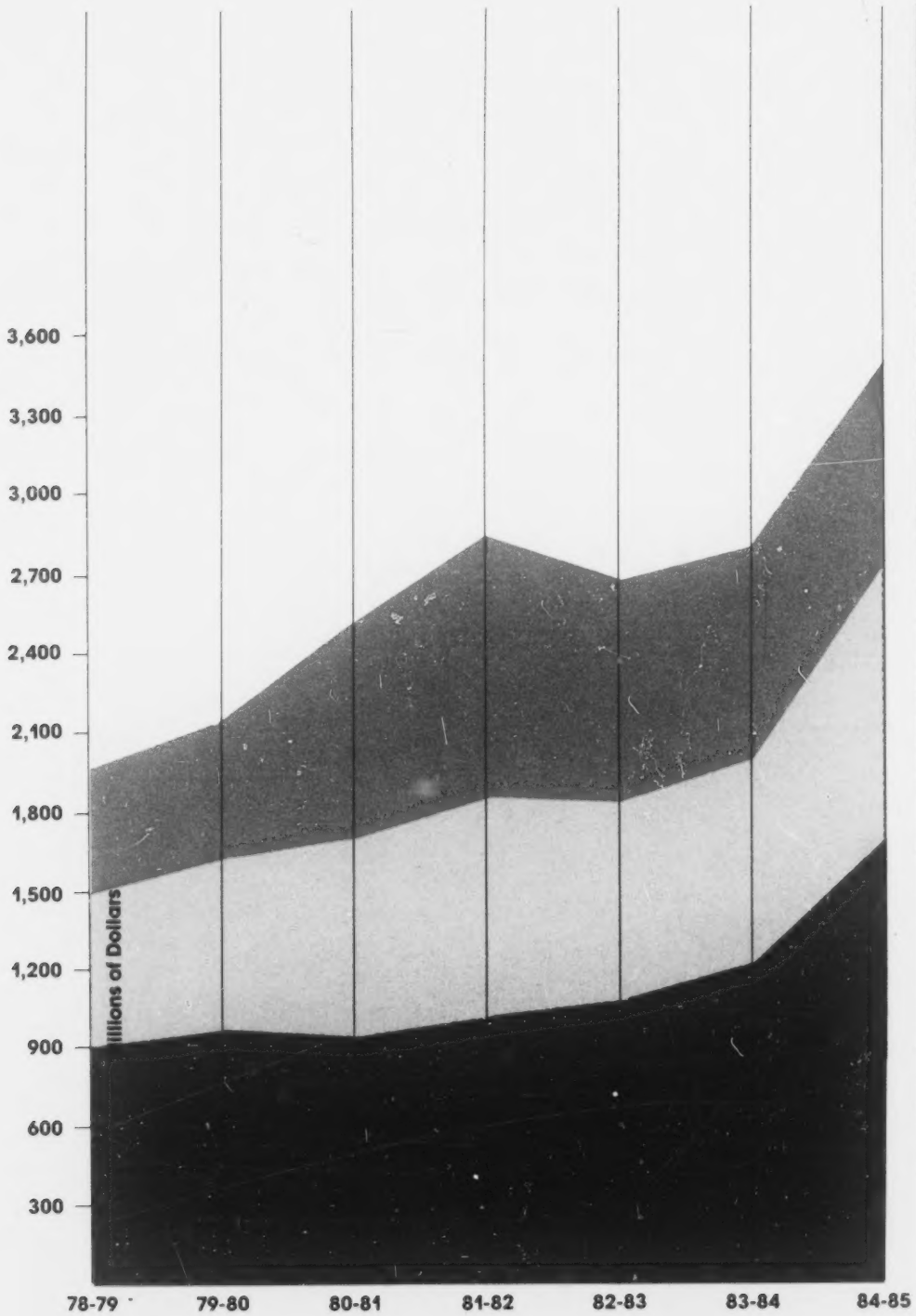
Fiscal Year	Total Collections	% Change
1984-85	**$3,482,893,487.27**	**25.4**
1983-84	2,777,535,437.10	4.3
1982-83	2,662,087,740.84	– 7.7
1981-82	2,882,877,909.32	14.7
1980-81	2,512,990,869.77	17.6
1979-80	2,137,176,437.74	9.4
1978-79	1,953,303,623.56	11.2

Comparative Revenue Collections

STATE REVENUES	1984-85	1983-84	% Change
Alcoholic Beverages			
Liquor and Wine Tax	**$ 19,775,989.02**	$ 20,078,689.57	- 1.51
Beer Tax	**33,406,360.61**	34,280,564.38	- 2.55
Retail Alcoholic Beverage	**20,322,464.69**		0.00
Corporation Franchise Tax	**200,114,309.93**	118,402,976.32	69.01
Electric Cooperative Fee	**31,511.91**	32,168.00	- 2.04
Gift Tax	**2,344,458.85**	1,847,031.51	26.93
Hazardous Waste Disposal Tax	**4,942,912.86**		0.00
Income Taxes			
Corporation Income Tax	**293,597,811.45**	262,099,721.46	12.02
Individual Income Tax	**526,683,982.79**	407,101,052.21	29.37
Inheritance and Estate Transfer Tax	**31,790,122.46**	38,172,874.91	- 16.72
Natural Resources:			
General Severance Taxes	**760,657,160.63**	789,426,373.12	- 3.64
Reforestation Severance Taxes	**95,592.66**	104,968.24	- 8.93
Occupational License Tax	**305,914.80**	681,982.62	- 55.14
Petroleum Products Taxes and Fee			
Gasoline Tax	**306,299,666.19**	165,960,768.40	84.56
Inspection Fee	**785,144.57**	832,177.02	- 5.65
Special Fuels Tax	**55,479,056.58**	29,868,906.59	85.74
Public Utilities and Carriers			
Inspection and Supervision Fee	**1,216,550.31**	1,139,625.69	6.75
Motor Carrier Fee*	**35.71**	234.13	- 84.75
Natural Gas Franchise Tax	**11,858,553.14**	12,073,412.23	- 1.78
Transportation and Communication Tax	**30,226,377.86**	25,764,339.22	17.32
Sales Tax	**1,058,062,691.82**	780,929,243.85	35.49
Soft Drink Tax and Permit Fee	**11,047,195.11**	10,654,625.54	3.68
Tobacco Tax and Permit Fee	**87,985,121.01**	57,643,730.15	52.64
Unclaimed Property	**2,513,126.52**	2,201,450.54	14.16
Total	**$3,459,542,111.48**	$2,759,296,915.70	25.38
Other Revenues			
Beer Tax for Local Governments	**5,354,879.19**	5,399,134.43	- .82
Hotel-Motel Room Occupancy Tax			
La. Stadium and Exp. District	**12,668,334.54**	9,164,068.02	38.24
New Orleans Exh. Hall Authority	**5,328,162.06**	3,675,318.95	44.97
Total	**23,351,375.79**	18,238,521.40	28.03
Grand Total	**$3,482,893,487.27**	$2,777,535,437.10	25.40

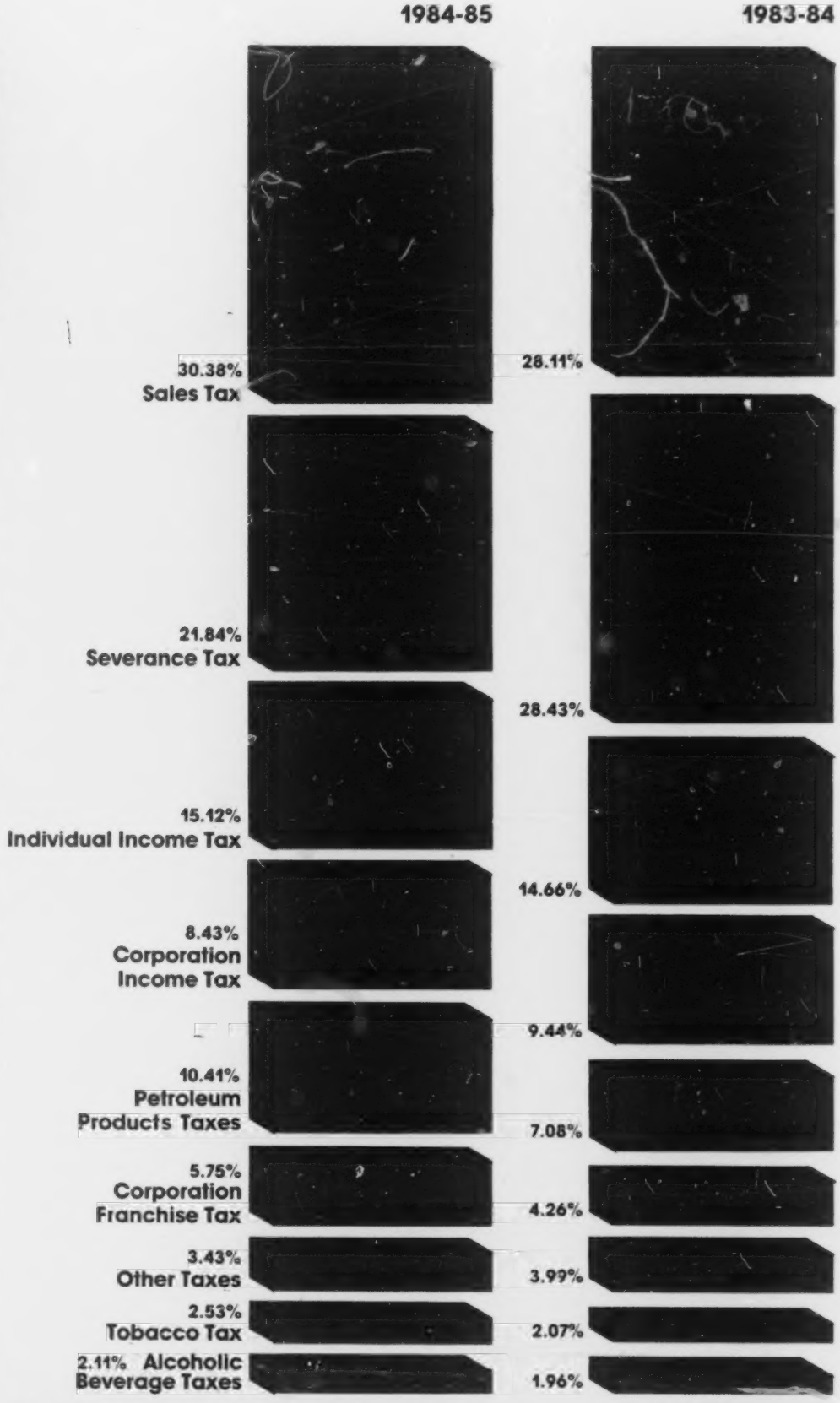
**transferred to the Department of Public Safety*

Collection Trends



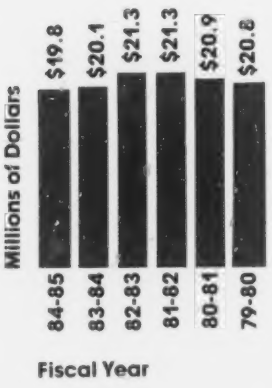
COLLECTION TRENDS IN LOUISIANA'S MAJOR REVENUE SOURCES 1978-79 - 1984-85

Summary of Major Revenue Sources



Major Revenue Sources

Alcoholic Beverage Taxes



LIQUOR AND WINE TAX

BEER TAX

In 1984-85, Louisiana's alcoholic beverage taxes accounted for 2.11 percent of the Department's total collections. The retail alcoholic beverage (RAB) tax, which was in effect from July 1, 1984 through December 31, 1985, is not included in the total collection figures listed below.

Alcoholic beverage taxes, which are administered by the Excise Taxes Section, are levied on beer, liquor, and wine, and paid by the first handler of the product in the state. The rates are as follows: beer - $10 per 31-gallon barrel; liquor - 66¢ per liter; sparkling wing - 42¢ per liter; still wine - 3¢ per liter if the wine's alcoholic content is not over 14 percent, and 6¢ per liter if the wine's alcoholic content exceeds 14 percent, but is not more than 24 percent.

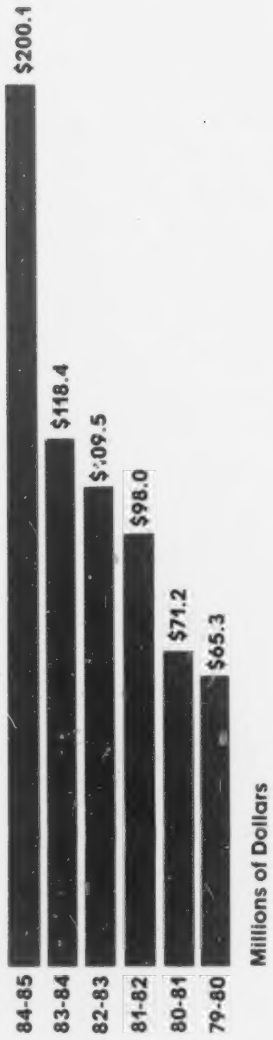
Alcoholic Beverage Taxes

Fiscal Year	Beer Tax	Liquor and Wine Tax	Total	% Change
***1984-85**	**$33,406,360.61**	**$19,775,989.02**	**$53,182,349.63**	**– 2.2**
*1983-84	34,280,564.38	20,078,689.57	54,359,253.95	– 2.8
*1982-83	34,604,233.26	21,345,530.93	55,949,764.19	– 1.7
1981-82	35,635,690.47	21,309,302.06	56,944,992.53	4.6
1980-81	33,516,609.33	20,905,140.63	54,421,749.96	6.8
1979-80	30,136,461.57	20,808,495.00	50,944,956.57	1.6

**Includes accrued revenues.*

Corporation Franchise Tax

Corporation Franchise Tax accounted for 5.8 percent of the total collections of the Department in 1984-85. The 69.0 percent rise in collections over 1983-84 reflects the increase in the tax rate passed in the March 1984 Extraordinary Session of the Legislature. Effective July 1, 1984, the corporation franchise tax rate was increased from $1.50 per each $1,000 of capital stock, surplus, undivided profits, and borrowed capital (taxable base) to $1.50 for each $1,000 of taxable base up to $300,000 and $3 for each $1,000 of taxable base over $300,000. The minimum amount of tax paid by a corporation is $10 per year. Corporation franchise tax is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempted by statute.



Fiscal Year	Amount Collected	% Change
1984-85	**$200,114,309.93**	**69.0**
1983-84	118,402,976.32	8.1
1982-83	109,522,055.03	11.8
1981-82	97,954,666.76	37.6
1980-81	71,183,427.78	9.0
1979-80	65,291,705.53	20.4

Corporation Income Tax

The Louisiana corporation income tax, levied on all corporations deriving income from Louisiana sources, is administered by the Income and Corporation Franchise Taxes Section of the Department. In 1984-85 corporation income tax represented 8.43 percent of total Department collections. Corporation income tax collections increased 12 percent, representing a partial recovery from a dramatic 18.4 percent drop in 1983-84. Corporation income tax is levied on the net taxable income of all domestic and foreign corporations, unless specifically exempted by statute.

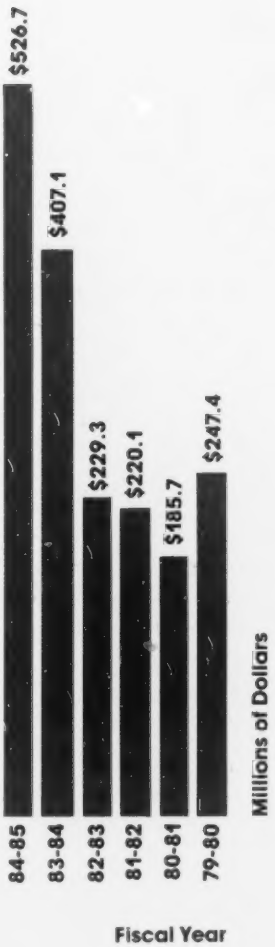
The rates of the tax are as follows:

1. four percent on the first $25,000 of net taxable income;
2. five percent on the next $25,000;
3. six percent on the next $50,000;
4. seven percent on the next $100,00; and
5. eight percent on amounts over $200,000.

Fiscal Year	Amount Collected	%Change
1984-85	**$293,597,811.45**	**12.0**
1983-84	262,099,721.46	–18.4
1982-83	321,372,015.01	10.1
1981-82	291,952,896.20	9.5
1980-81	266,611,483.73	6.9
1979-80	249,338,210.99	16.5

Individual Income Tax

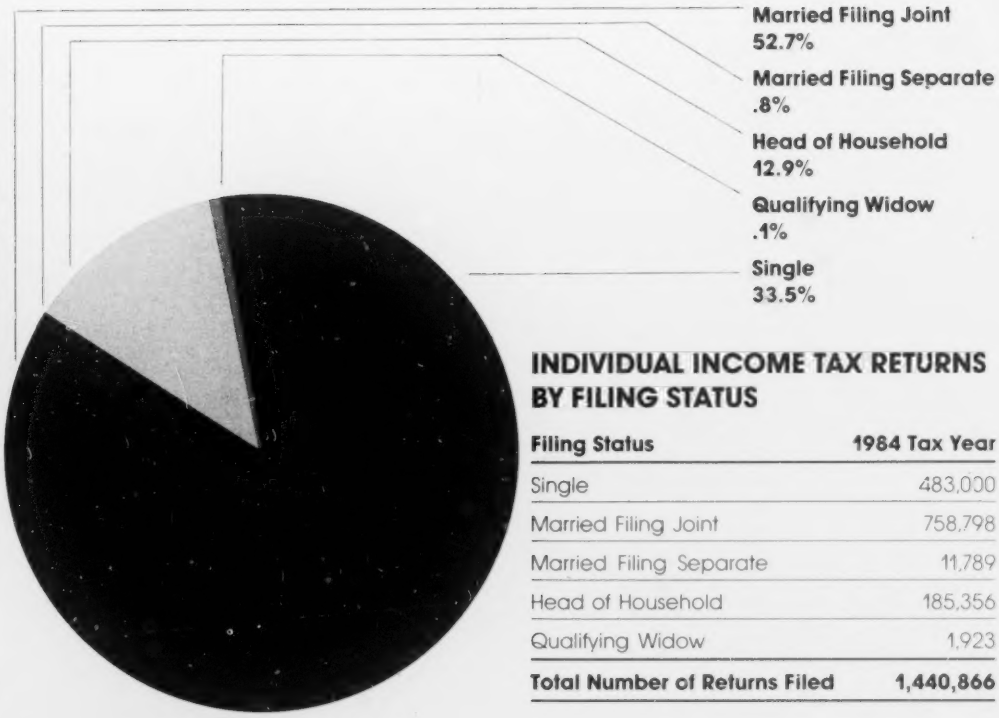
During fiscal year 1984-85, Louisiana's individual income tax collections accounted for 15.1 percent of the Department's total collections. Individual income tax collections were up 29.4 percent, following a dramatic 77.6 percent rise in 1983-84 due to legislation enacted during the December 1984 Extraordinary Session of the Legislature. The Louisiana individual income tax applies to all income received by a Louisiana resident, and income from Louisiana sources received by a non-resident or part-year resident. Louisiana's individual income tax is based upon federal tax laws for simplification. The starting point for computation of the Louisiana income tax is federal adjusted gross income, less federal excess itemized deductions. A deduction is allowed for the amount of federal income tax paid. Credits are allowed for taxes Louisiana residents have paid to other states; certain disabilities; contributions to educational institutions; investment in Louisiana capital companies; contributions to a family responsibility program; and education of dependent children in grades K-12.



Taxpayers filing as single, as married filing separately, or as head of household are taxed at the following rates: 2 percent of the first $10,000; 4 percent of the next $40,000; and 6 percent of taxable income over $50,000. Married persons filing a joint return and qualifying widows are taxed at the following rates: 2 percent of the first $20,000; 4 percent of the next $80,000; and 6 percent of the taxable income over $100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single and married filing separately—$4,500; married filing jointly, head of household and qualifying widow—$9,000. A deduction of $1,000 is allowed for each dependent and for each taxpayer and spouse who is 65 years of age or older and/or blind.

Fiscal Year	Amount Collected	% Change
1984-85	**$526,683,982.79**	**29.4**
1983-84	407,101,052.21	77.6
1982-83	229,261,077.87	4.1
1981-82	220,133,618.93	18.6
1980-81	185,663,491.12	– 25.0
1979-80	247,438,002.80	2.8

Individual Income Tax Returns by Filing Status & Tax Brackets



INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

Filing Status	1984 Tax Year
Single	483,000
Married Filing Joint	758,798
Married Filing Separate	11,789
Head of Household	185,356
Qualifying Widow	1,923
Total Number of Returns Filed	**1,440,866**

LOUISIANA INCOME TAX AFTER CREDITS

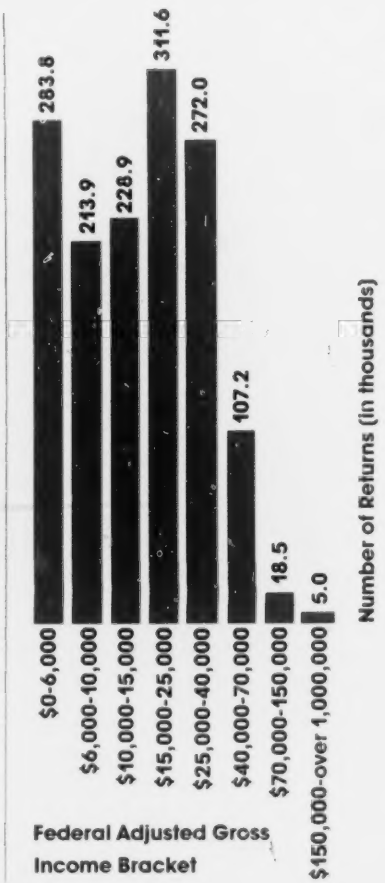
Brackets of Louisiana Income Tax After Credits	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
$ 0- .99	444,248	$ 0
1- 9.99	33,437	180,850
10- 19.99	32,998	502,474
20- 39.99	61,355	1,846,902
40- 59.99	56,730	2,847,593
60- 99.99	103,674	8,249,683
100- 199.99	167,583	24,449,453
200- 299.99	113,791	28,084,873
300- 399.99	94,945	33,014,245
400- 599.99	143,694	70,703,672
600- 999.99	132,300	99,883,708
1,000-1,599.99	37,795	45,703,373
1,600-2,199.99	8,469	15,639,669
2,200-3,999.99	6,266	17,603,507
4,000-5,999.99	1,561	7,563,018
6,000-9,999.99	1,112	8,483,307
10,000 and over	908	24,196,915
TOTAL	**1,440,866**	**$388,953,242**

Individual Income Tax Returns by Income Brackets & Zip Code Areas

FEDERAL ADJUSTED GROSS INCOME BY INCOME BRACKETS

1984 Tax Year

Federal Adjusted Gross Income Bracket	Number of Returns Filed	Total Federal Adjusted Gross Income (7A)
$ 0- 6,000	283,839	$ 873,571,215
6,000- 8,000	106,216	743,352,755
8,000- 10,000	107,638	968,299,604
10,000- 12,000	100,344	1,101,693,742
12,000- 15,000	128,597	1,729,602,100
15,000- 20,000	171,334	2,982,387,835
20,000- 25,000	140,219	3,143,353,402
25,000- 30,000	116,174	3,185,254,105
30,000- 40,000	155,864	5,371,679,083
40,000- 50,000	69,166	3,059,330,732
50,000- 70,000	38,055	2,178,501,179
70,000- 100,000	12,628	1,032,556,593
100,000- 150,000	5,833	700,207,680
150,000- 250,000	3,009	566,995,417
250,000- 500,000	1,408	474,873,450
500,000-1,000,000	379	250,077,054
over 1,000,000	163	366,213,485
TOTAL	**1,440,866**	**$28,727,949,431**

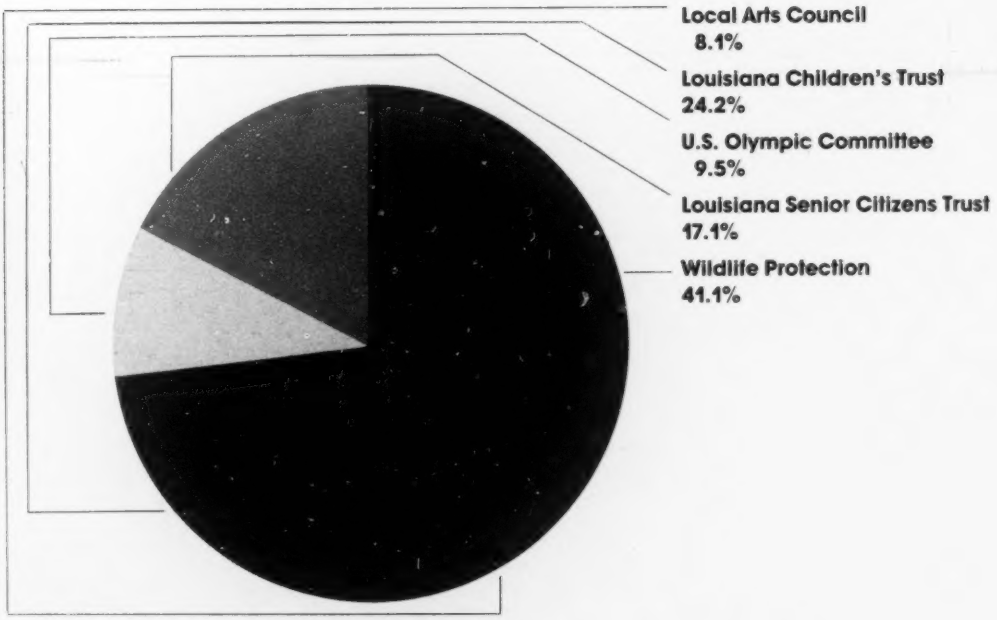


ADJUSTED LOUISIANA TAX BY ZIP CODE AREA

1984 Tax Year

ZIP CODE AREA	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Average Federal Adjusted Gross Income	Total Adjusted Louisiana Tax (Line 10)	Average Adjusted Louisiana Tax
700 Metairie, Kenner, Westwego Harvey, Marrero, Lutcher	215,894	$ 4,542,041,235	$21,038	$ 64,688,919	$300
701 New Orleans	194,037	3,784,740,815	19,505	55,835,247	288
703 Thibodaux, Houma, Raceland, Morgan City	85,900	1,692,841,397	19,707	22,328,125	260
704 Hammond, Slidell, Bogalusa, Mandeville, Covington	79,536	1,578,934,489	19,852	20,656,409	260
705 Lafayette, Opelousas, Jennings, Crowley	176,377	3,530,668,498	20,018	47,897,630	272
706 Lake Charles, Cameron, Westlake, Sulphur, DeRidder	72,043	1,465,176,631	20,338	19,727,208	274
707 Baker, Zachary, Denham Springs, Plaquemine, Gonzales	83,773	1,667,314,258	19,903	21,562,074	257
708 Baton Rouge	113,141	2,474,336,757	21,869	36,697,530	324
710 Mansfield, Coushatta	50,759	956,418,553	18,842	11,411,962	225
711 Shreveport, Bossier City	96,706	2,069,860,048	21,404	29,473,958	305
712 Monroe, Ruston, Winnsboro	87,866	1,653,205,899	18,815	20,731,191	236
713 Alexandria, Bunkie, Ferriday, Vidalia	59,904	1,070,884,051	17,877	12,505,119	209
714 Zwolle, Leesville, Many, Fort Polk, Natchez	43,404	740,700,220	17,065	8,154,767	188
Out-of-State	81,529	1,500,826,580	18,408	17,283,103	212
Total	**1,440,866**	**$28,727,949,431**	**$19,938**	**$388,953,242**	**$270**

Individual Income Tax Refund Checkoffs



Individual Income Tax Refund Checkoffs

	Number of Taxpayers Contributing	Total Donations	% of Total Donations	Average Donations
Wildlife Protection	10,771	$ 62,870	41.1	$5.84
Local Arts Council	3,428	12,429	8.1	3.63
La. Children's Trust	7,419	37,052	24.2	4.99
U.S. Olympic Committee	4,326	14,550	9.5	3.36
La. Senior Citizens Trust	6,503	26,134	17.1	4.02
Total	**32,447**	**$153,035**	**100**	**$4.72**

Natural Resources Severance Tax

Louisiana natural resources tax, commonly known as severance tax, is collected on all natural resources "severed" from Louisiana soil and water. It accounted for 21.84 percent of the Department's total collections in 1984-85.

Natural resource collections declined in 1984-85 for the third consecutive year to $760.8 million, a 3.6 percent drop from 1983-84.

The rates for the various natural resources remained the same in 1984-85, except for the sand and gravel rates, which increased from 3¢ to 6¢ per ton, and the shell rate, which increased from 4¢ to 6¢ per ton, effective July 1, 1984.

The tax rates are as follows:

Oil/Condensate

The oil/condensate rate is based upon value. The full rate is 12½ percent; the incapable rate is 6¼ percent; the stripper rate is 3⅛ percent.

Gas

The full rate on natural gas is 7¢ per MCF, at 15.025 psia; the rate on incapable oil-well gas is 3¢; and the rate on incapable gas-well gas is 1.3¢ per MCF.

Gasoline and LPG

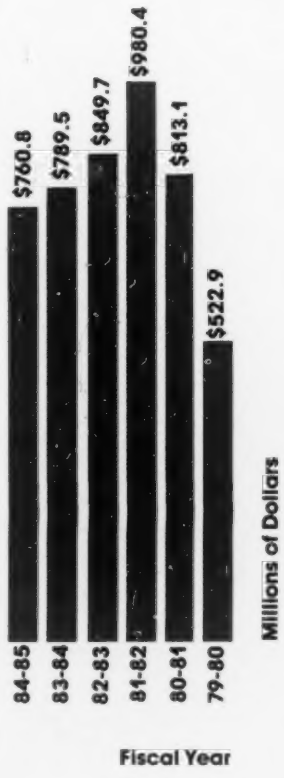
The rate on gasoline and LPG's is 7¢ per MCF. This is based upon equivalent gas volumes of base pressure of 15.025 psia and at a temperature of sixty degrees Fahrenheit.

Sulphur

The rate on sulphur is $1.03 per long ton (2,240 lbs.).

Timber

The rates on timber established by the Tax Commission and Forestry Commission are: trees and timber—2¼ percent of stumpage value; pulpwood—5 percent of stumpage value; and forest products grown on lands reforested—6 percent of the value, in lieu of other taxes.



Stone

The rate on stone is 3¢ per ton.

Sand, Gravel, and Shell

The rate on sand, gravel, and shell is 6¢ per ton.

Salt and Salt Brine

The rate on salt is 6¢ per ton. On salt brine it is one-half cent per ton.

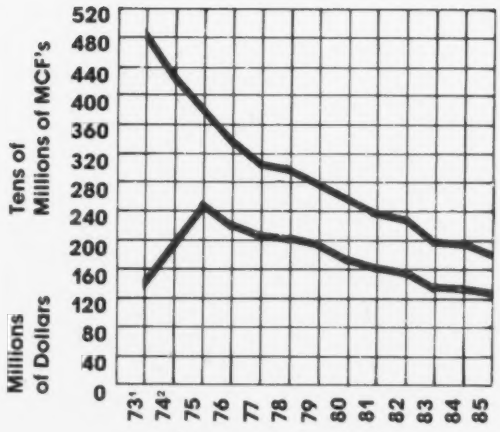
Lignite

The rate on lignite is 10¢ per ton.

Fiscal Year	Amount Collected	% Change
***1984-85**	**$760,752,753.29**	**–3.6**
*1983-84	789,531,341.36	–7.1
*1982-83	849,737,667.11	–13.3
1981-82	980,421,793.79	20.5
1980-81	813,072,930.10	55.5
1979-80	522,862,266.25	12.1

**Includes accrued revenues.*

Natural Resources Production & Tax Collections



NATURAL GAS PRODUCTION & NATURAL GAS TAX COLLECTIONS

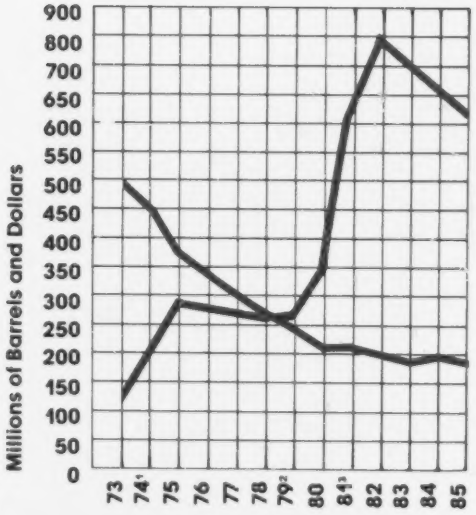
■Natural Gas Production

■Natural Gas Tax Collections

¹August 1, 1972 - the tax rate on natural gas was changed from 2.3¢ per MCF, to 11.5% of value.

September 1, 1972 - the tax rate on natural gas was changed from 11.5% of value to 3.3¢ per MCF.

²January 1, 1984 - the tax rate on natural gas was changed from 3.3¢ per MCF to 7¢ per MCF.



OIL/CONDENSATE PRODUCTION & OIL/CONDENSATE TAX COLLECTIONS

■Oil/Condensate

■Oil/Condensate Tax Collections

¹January 1, 1974 - the tax rate on oil and condensate was changed from 18-26¢ per barrel, to 12.5% of value.

²June 1979 - the gradual decontrol of oil initiated.

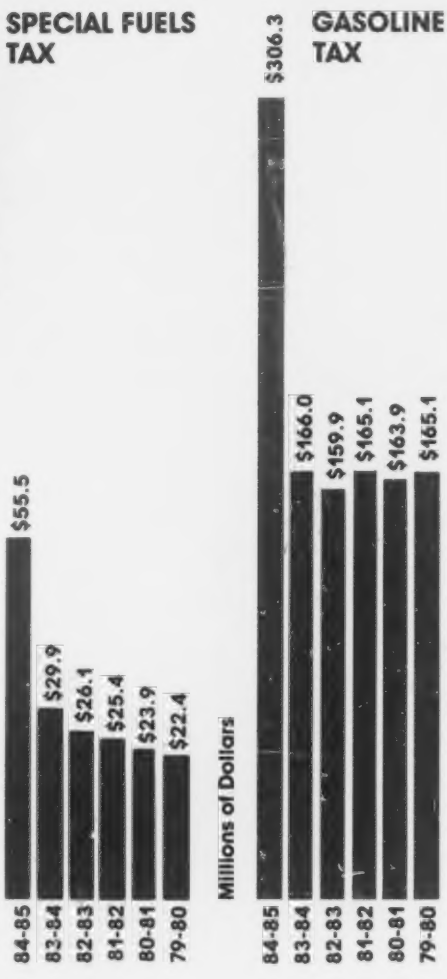
³January 1981 - the total decontrol of oil attained.

Resource	1984-85	1983-84	% Change
Oil/Condensate	$623,226,158.75	$646,832,079.64	– 3.6
Gas	126,168,282.51	132,833,581.42	– 5.0
Minerals	4,241,280.35	2,935,885.94	44.5
Timber/Pulpwood	7 021,439.02	6,824,826.12	2.9
Reforestation	95,592.66	104,968.24	– 8.9
Total	**$760,752,753.29***	**$789,531,341.36***	**– 3.6**

** Includes accrued revenues.*

Natural Resources Collections by Resource

Petroleum Products Taxes & Fee



Fiscal Year	Gasoline Tax	% Change
***1984-85**	**$306,299,666.19**	**84.6**
*1983-84	165,960,768.40	3.8
*1982-83	159,922,639.24	– 3.1
1981-82	165,115,065.09	0.7
1980-81	163,920,983.07	– 0.7
1979-80	165,090,271.91	– 4.0

Fiscal Year	Special Fuels	% Change
***1984-85**	**$55,479,056.58**	**85.7**
*1983-84	29,868,906.59	14.4
*1982-83	26,120,367.92	2.8
1981-82	25,405,460.31	6.4
1980-81	23,862,232.56	6.5
1979-80	22,402,735.69	5.6

Fiscal Year	Inspection Fee	% Change
***1984-85**	**$785,144.57**	**– 5.7**
*1983-84	832,177.02	8.6
*1982-83	766,056.49	– 3.8
1981-82	796,075.98	5.1
1980-81	757,453.17	– 3.9
1979-80	788,130.15	– 1.5

The petroleum products taxes are excise taxes imposed on petroleum products used to propel vehicles on Louisiana roads. Administered by the Excise Taxes Section, the petroleum products taxes represented 10.4 percent of total collections in 1984-85.

The rise of the gasoline tax rate from 8¢ to 16¢ per gallon, effective July 1, 1984, is reflected in the 84.4 percent increase over the previous year in petroleum products taxes and fee.

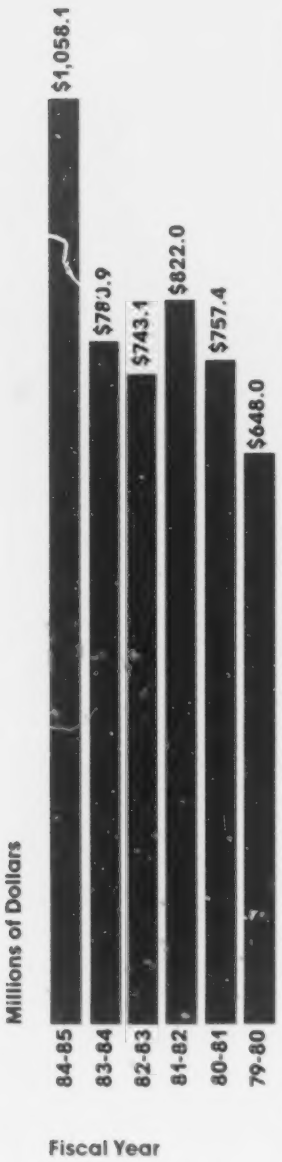
Fiscal Year	Total	% Change
***1984-85**	**$362,563,867.34**	**84.4**
*1983-84	196,661,852.01	5.3
*1982-83	186,809,063.65	– 2.4
1981-82	191,316,601.38	1.5
1980-81	188,540,668.80	0.1
1979-80	188,281,137.75	– 3.0

**Includes accrued revenues.*

Motor Fuel Consumption

	1984-85
Gross Gallons Taxed:	
Gasoline	1,975,184,151
Highway Diesel	347,676,606
Highway LPG	7,585,674
Total	**2,330,446,431**
Gallons Refunded	**52,379,695**
Net Gallons Taxed:	
Gasoline	1,922,804,456
Highway Diesel	347,676,606
Highway LPG	7,585,674
Total	**2,278,066,736**

Sales Tax



Louisiana's general sales tax rate increased from three to four percent effective July 1, 1984. All exemptions in effect for the three percent tax remain in effect for the four percent rate. Sales tax is imposed on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Numerous exemptions are provided by statute, including prescription drugs and food purchased for consumption in the home.

Administered by the Sales Tax Section, the 1984-85 sales tax collections provided 30.4 percent of the Department's total collections, displacing natural resources severance tax's long-standing position as the provider of the largest percentage of Department collections.

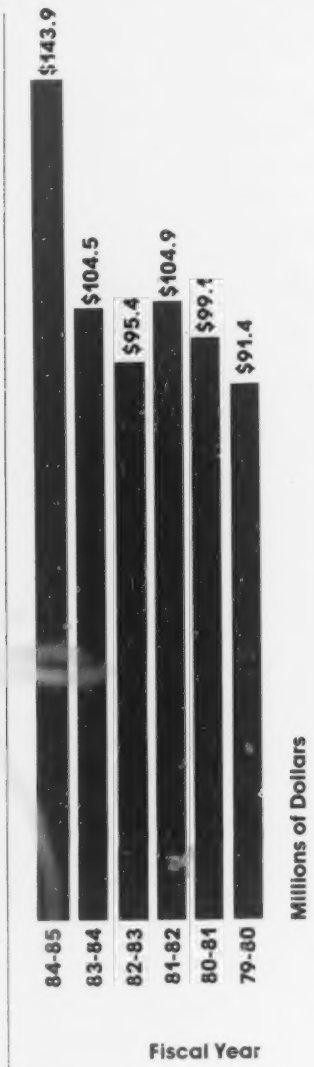
Fiscal Year	Amount Collected	% Change
***1984-85**	**$1,058,062,691.82**	**35.5**
*1983-84	780,929,243.85	5.1
*1982-83	743,068,525.34	– 9.6
1981-82	821,981,861.34	8.5
1980-81	757,385,725.07	16.9
1979-80	647,975,842.63	10.8

**Includes accrued revenues.*

Sales Tax Collections of Motor Vehicles

The purchase of motor vehicles is subject to sales tax, which increased from three percent to four percent effective July 1, 1984.

Motor vehicle taxes are collected by the Louisiana Department of Public Safety. The collection figures on motor vehicle sales tax were provided by that agency and are **not** included in the total collections reported by the Department of Revenue and Taxation.



Fiscal Year	Amount Collected	% Change
1984-85	**$143,883,568.17**	**37.7**
1983-84	104,517,666.10	9.5
1982-83	95,442,276.80	–9.0
1981-82	104,930,127.68	5.9
1980-81	99,051,814.69	8.4
1979-80	91,370,925.59	–0.4

Sales Tax Collections by Commodity Groups

FOOD GROUP	
Grocery Stores	$ 40,993,967.85
Fruit Stores and Vegetable Markets	1,319,292.06
Meat and Seafood Markets	4,404,282.22
Restaurants and Cafes	40,652,980.28
Saloons-Bars-Nightclubs-Package Goods Stores (Alcoholic)	35,264,767.15
Dairy Products, and Egg and Poultry Dealers	2,317,782.39
Bakeries	943,703.04
Chain Stores	6,547,066.22
Other Foods Not Indexed by Name	20,871,780.36
APPAREL GROUP	
Men's and Boys' Clothing and Furnishing Stores	4,227,648.29
Women's Ready-to-Wear Stores	9,889,756.82
Millinery and Accessory Specialty Stores	8,040,229.79
Shoe Stores	9,103,459.52
Salvage Clothing	76,453.84
Children's Shop, Ready-To-Wear	707,690.95
Chain Stores - Apparel Group	3,478.14
Apparel Not Indexed by Name	12,130,869.47
GENERAL MERCHANDISE GROUP	
Department Stores - Dry Goods	40,790,906.09
Country and Farm Stores	133,344.58
Variety Stores	32,050,738.44
Drug Stores	16,588,350.43
Jewelry-Leather Goods-Sporting Goods Stores	14,999,595.51
Feed and Seed Stores	2,026,156.55
Hardware Stores	16,411,100.49
Farm Implement Dealers	9,355,127.19
Chain Stores - General Merchandise Group	28,956,555.46
General Merchandise Not Indexed by Name	15,439,296.56
AUTOMOTIVE GROUP	
Motor Vehicle Dealers - New and Used Cars	10,859,930.74
Automotive Parts, Accessories, Tires, and Battery Dealers	28,654,003.05
Service Stations - Gas, Oil, etc.	11,874,422.74
Garages, Repair Shops	13,198,404.89
Diesel Fuel or Fuel Oil	934,981.51
Marine Supplies	2,279,020.50
Motor Boats, Small Crafts, Boat Motors, and Accessories	1,468,120.86
Aircraft, etc.	521,423.46
Chain Stores - Automotive Group	11,073,510.57
Automotive Not Indexed by Name	1,535,807.64
FURNITURE, HOME FURNISHINGS, AND EQUIPMENT GROUP	
Furniture Stores	10,433,813.11
Electrical and Gas Household Appliance Stores and Radio Dealers	19,371,040.80
Liquefied Petroleum Gas (Butane) Dealers	8,912,811.02
Store and Office Furniture and Equipment	19,930,072.15
Hotel, Restaurant, and Institutional Supplies	3,476,587.68
Awnings, Venetian Blinds, Upholstery, Plate Glass and Jalousie Windows	4,456,648.00
Dental, Optical, and Doctors' Supplies	5,974,082.23
Safes, Locks (Gun and Locksmith)	565,313.80
Chain Stores - Furniture	12,584.44
Furniture and Home Furnishings Not Indexed by Name	4,345,440.67

Sales Tax Collections by Commodity Groups

LUMBER, BUILDING, AND CONTRACTOR GROUP	
Building and Construction Contractors	3,258,673.30
Lumber, Building Material, Paint, and Wallpaper Stores	53,843,420.32
Electrical, Elevators, Plumbing, and Heating Materials	39,795,812.78
Oil Well Equipment	38,492,517.66
Electrical, Plumbing, Heating, and Air-conditioning Contractors	3,112,256.75
Painting, Paperhanging, and Decorating Contractors	236,625.69
Roofing and Sheet-Metal Contractors	612,878.42
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	28,645,399.89
Lumber, Building, and Contractors Not Indexed by Name	5,089,789.65
MISCELLANEOUS SERVICE GROUP	
Hotels, Rooming Houses, Tourist Courts	17,822,560.75
Leasing or Renting Tangible Personal Property	31,597,530.18
Bowling Alleys, Billiard Halls	318,551.91
Laundries, Cleaning and Pressing, Tailoring, Dyeing and Alterations	4,595,660.17
Newspapers, Job Printing	10,955,646.86
Cotton Gins and Cotton Compresses	22,952.78
Warehouses and Storage Plants	544,301.31
Shoe Repair Shops and Shoeshine Parlors	239,997.17
Machine Shops and Foundries, Welding	8,268,924.27
Miscellaneous Service Groups Not Indexed by Name	9,088,058.86
MANUFACTURING GROUP	
Beverage Bottlers	6,784,293.19
Sugar Refineries	88,961.50
Crude Petroleum, Natural Gas, and Natural Gas Production	848,421.50
Petroleum Refineries	4,907,559.79
Sawmills, Planing Mills, Sash and Door Manufacturers	248,989.98
Sand and Gravel Quarries, Pits, and Dredges	3,724,608.18
Rice Mills	15,420.61
Cotton-Seed Oil Mills and Fertilizer Plants	45,327.74
Ice Manufacturers	278,003.05
Manufacturers Not Indexed by Name	83,319,652.22
UTILITIES GROUP	
Railroads	71.80
Street and Suburban Railways, and Bus Lines	2,863.46
Trucking, Motor Freight Lines, and Interurban Bus Lines	17,002.85
Fire Protection Equipment	368,449.77
Pipelines	22,053.51
Gas, Light, Power, and Waterworks Companies	1,049,935.94
Telephone and Telegraph Companies	199,714.01
Utilities Not Indexed by Name	1,364,871.17
MISCELLANEOUS GROUP	
Book Stores and Stationery Shops	5,106,066.64
Itinerant Vendors	118,559.39
Piano, Musical Instruments, and Record Shops	4,011,007.55
Iron, Sheet Metal - Junk Yards	781,017.74
Photo Studios, Photographers, Photostats, Blueprints, etc.	3,852,125.72
Cigar Stores and Newsstands	8,067,305.09
Florists and Nurseries	3,856,681.39
Funeral Parlors - Undertakers	1,724,006.53
Bait Stands, Fishing Baits, and Supplies	1,782,690.46
Miscellaneous Not Indexed by Name	112,404,716.80
Common Carriers	4,012,279.19
TOTAL	**$1,039,668,615.04**

Sales Tax Collections by Parish

Acadia	$ 5,920,509.85
Allen	1,047,409.69
Ascension	7,692,269.20
Assumption	832,385.66
Avoyelles	2,027,421.56
Beauregard	2,920,934.06
Bienville	596,457.30
Bossier	9,951,500.46
Caddo	57,438,612.05
Calcasieu	30,692,581.80
Caldwell	566,985.32
Cameron	846,232.39
Catahoula	724,170.46
Claiborne	1,244,454.71
Concordia	1,642,423.52
DeSoto	1,876,703.04
East Baton Rouge	92,874,778.18
East Carroll	829,724.05
East Feliciana	704,193.32
Evangeline	2,090,616.92
Franklin	1,350,998.38
Grant	249,230.96
Iberia	10,263,086.95
Iberville	4,205,356.38
Jackson	1,435,276.78
Jefferson	100,784,478.44
Jefferson Davis	2,797,243.81
Lafayette	53,699,536.03
Lafourche	7,161,353.93
LaSalle	1,140,739.41
Lincoln	4,861,655.57
Livingston	3,192,255.54
Madison	774,809.77

Sales Tax Collections by Parish

Morehouse	2,908,911.87
Natchitoches	3,317,876.05
Orleans	148,260,954.74
Ouachita	31,675,007.09
Plaquemines	4,398,449.78
Pointe Coupee	2,781,063.55
Rapides	19,124,517.66
Red River	466,916.37
Richland	1,421,115.76
Sabine	1,437,828.79
St. Bernard	4,165,553.54
St. Charles	4,582,910.26
St. Helena	86,121.56
St. James	1,440,985.14
St. John the Baptist	5,365,463.55
St. Landry	6,774,609.83
St. Martin	3,042,521.51
St. Mary	10,172,137.29
St. Tammany	13,153,427.75
Tangipahoa	7,554,272.85
Tensas	282,337.08
Terrebonne	15,154,639.48
Union	949,468.80
Vermilion	4,083,916.46
Vernon	2,878,101.31
Washington	2,450,367.38
Webster	4,021,622.03
West Baton Rouge	1,977,894.58
West Carroll	663,389.13
West Feliciana	6,023,378.09
Winn	1,334,206.10
Out of State	306,262,264.17
TOTAL	**$1,039,668,615.04**

Tobacco Product Taxes

An excise tax is collected from the first dealer handling a tobacco product in Louisiana. Administered by the Excise Taxes Section, the tobacco tax represented 2.5 percent of the Department's collections during 1984-85. The increase of 52.6 percent in collections over the previous year reflects the tax rate increase on cigarettes from 11/20¢ to 16/20¢ per cigarette which became effective July 1, 1984.

The tax on cigars is computed as follows: cigars invoiced up to $120 per thousand at 8 percent of the net invoice price; cigars invoiced over $120 per thousand at 20 percent of the net invoice price. The tax rate on smoking tobacco is 33 percent of the invoice price to the wholesaler.

During the 1985 Regular Legislative Session, the fee for a wholesale tobacco dealer permit increased, effective January 1, 1986. The permit fee rose from $5 fo $50. The fee for late application increased from $10 to $100.

Fiscal Year	Amount Collected	% Change
***1984-85**	**$87,985,121.01**	**52.6**
*1983-84	57,643,730.15	– 5.5
*1982-83	60,987,272.63	– 6.7
1981-82	65,356,277.42	2.4
1980-81	63,807,459.05	4.6
1979-80	60,984,284.36	4.1

**Includes accrued revenues.*

Summary

Field Audit Cash Collections Summary

The Field Audit Section of the Department is responsible for in-state and out-of-state audit activity. Field offices are located in each of the cities listed on the accompanying tables.

The increase of in-state audit collections from $29.6 million to $34.0 million, and of out-of-state audit collections from $32.6 million to $51.0 million, is due in large part to the increased audit activity made possible by the employment of additional audit staff. Auditors are assigned to locations outside of Louisiana to minimize travel and administrative costs as the audit of a business must be performed at the location where the records of the business are maintained. Many corporations conduct business in the state, but maintain their business records at their main office outside the state. The permanent placement of out-of-state auditors has resulted in substantial savings to the Department.

IN-STATE AUDIT ACTIVITY

District	Audit Collections
Alexandria	$ 791,959
Baton Rouge	5,456,748
Lafayette	8,103,732
Lake Charles	1,604,774
Monroe	769,648
New Orleans	12,988,576
Shreveport	2,092,160
Thibodaux	2,201,849
Total	**$34,009,446**

OUT-OF-STATE AUDIT ACTIVITY

City	Audit Collections
Chicago, IL	$ 2,019,632
Dallas, TX	12,931,201
Houston, TX	14,159,428
San Francisco, CA	1,305,336
Tulsa, OK	5,117,398
New York, NY	6,990,487
Others	8,509,526
Total	**$51,033,008**

AUDIT COLLECTIONS BY TAXES

	Audit Collections
Retail Alcoholic Beverage Tax	$ 3,253
Corporation Franchise Tax	8,777,199
Income Taxes	35,123,271
Occupational License Tax	266,564
Sales and Use Tax	37,830,029
Severance Tax	3,042,138
Total	**$85,042,454**

Legislative Summary

The following acts represent some of the more significant legislation affecting taxes administered by the Department of Revenue and Taxation. This legislation was enacted by the Louisiana Legislature in the 1984 Regular Session.

Alcoholic Beverage Taxes

Act 142 required wholesalers to furnish a bond, certificate of deposit, or letter of credit to ensure the payment of taxes. This Act also increased the minimum amount of bond required from $1,000 to $10,000, and provided that the certificate of deposit or letter of credit cannot be cancelled unless such cancellation is evident by a written notice from the Department of Revenue and Taxation. Effective September 1, 1984.

Act 264 expanded the definition of malt beverages to mean all alcoholic beverages of low alcoholic content. Effective September 1, 1984.

Act 268 prohibited suppliers from shipping a particular brand of distilled spirit into this state in a 500-milliliter container. Effective September 7, 1984.

Hazardous Waste Tax

Act 104 required the Secretary of Revenue and Taxation to make an estimate of the dry-weight tons of hazardous waste disposed in Louisiana by a disposer or generator upon their failure to file a contribution report by the required date, or upon the timely filing of an incorrect report, where the circumstances indicate negligence or intentional disregard of the requirements. The Act also requires the imposition of this tax when a hazardous waste disposer or generator voluntarily removes hazardous waste from an inactive or abandoned site and disposes of the waste again. Effective September 7, 1984.

Act 108 added the first six months of 1984 to the one-time tax regarding the hazardous waste content of land. Effective June 15, 1984.

Act 141 redefined the levy on the disposal and storage of hazardous waste. Effective September 7, 1984.

Income and Corporation Franchise Taxes

Act 194 increased the Corporation Franchise Tax rate from $1.50 to $3 for each $1,000, or major fraction thereof, on the amount of the corporation's capital stock, surplus, undivided profits, and borrowed capital. The increase in the tax imposed by this Act was not applicable to the first $300,000 of capital stock, surplus, undivided profits, and borrowed capital of each corporation. Effective for all franchise taxable years beginning on or after July 1, 1984.

Act 204 reduced the time periods after which certain property is presumed abandoned from ten years to seven years. Effective upon receipt of the report due from holders on November 1, 1984.

Legislative Summary

Act 298 exempted from the state income tax any federal social security or railroad retirement benefit paid to an individual. The exemption was effective for all taxable years beginning on or after January 1, 1984.

Act 387 made the provisions of Chapter 1 of Subtitle IV of Title 47 applicable in the assessment, collection, administration, and enforcement of penalties and interest for the Inheritance Tax and Estate Transfer Tax. Effective July 6, 1984.

Act 847 established the Louisiana Senior Citizens' Trust Fund. Any person who files an individual income tax return and is entitled to a refund may donate all or any portion of the refund to the Fund. Effective for all taxable periods beginning after December 31, 1983.

Act 891 allowed an income tax credit for persons investing in certain certified Louisiana capital companies. The amount of the credit is thirty-five percent of the person's cash investment in the Louisiana capital company if the company's initial capitalization is $3,000,000 or more. For each investment made by a capital company in a business located in a Louisiana Enterprise Zone, there is an additional credit given to the owners, partners, or investors of the capital company, equal to five percent of the amount invested in the company. The credit is allowed in the year in which the Department of Commerce certifies to the Department of Revenue and Taxation that the person is qualified for the credit, and in every year thereafter, to the full income tax liability of the person, until the credit is exhausted. Effective July 20, 1984.

Act 909 amended the corporate income tax credit allowed for generation of jobs for new employees. New employees who are residents of a neighborhood with an unemployment rate of ten percent or more are eligible for new-job credits. This Act included residents of enterprise zone in the definition. Effective September 3, 1984.

Natural Resources

Act 562 redefined the qualifications for tertiary recovery projects and changed the administration of the program to the Department of Natural Resources, Office of Conservation. Effective July 12, 1984.

Act 793 increased the rate of severance tax on shell from 4¢ to 6¢ per ton. Effective July 1, 1984.

Act 880 changed the due date of severance tax returns to the last day of the month following the taxable period and eliminated the option to file an estimate. Effective with the September 1984 taxable period.

Petroleum Products Taxes

Act 474 extended the exemption of gasohol from the gasoline tax for an additional two years until January 1, 1992. Effective September 7, 1984.

Act 654 provided that bulk users licensed by the Louisiana Public Service Commission as common or contract carriers may purchase tax-free special fuels and remit the tax directly to the Department of Revenue and Taxation. Effective October 1, 1984.

Act 734 required trucks operating in the State of Louisiana and using special fuels to have the true owner's name and address on the cab doors. The Act allows interstate motor carriers registered with the Interstate Commerce Commission to have only the name displayed on the cab doors of the vehicle. Effective September 7, 1984.

Act 927 allowed school-bus drivers a refund of one-half of the taxes paid on gasoline and special fuels used in school buses. Effective September 7, 1984.

Public Utilities and Carriers

Act 294 redefined gross receipts of motor freight lines to exclude receipts which are incidental to or a direct result of the transportation or movement of property. Effective September 1, 1984.

Sales Tax

Act 183 clarified the sales/use tax exemption for materials and energy sources used to fuel the generation of electric power. Such materials and energy sources are exempt from the sales/use tax only when the electricity is to be sold or used by an industrial manufacturing plant for self-consumption or co-generation. Effective July 1, 1984.

Act 353 provided for special sales/use tax treatment of certain helicopter transactions. Effective July 2, 1984.

Act 359 expanded the sales/use tax imposed on repairs to tangible personal property. A tax levy was included for the repairs of things which are considered "immovables by declaration" under the Louisiana Civil Code. Under this Act, repairs to "immovables by declaration" and repairs to components of buildings and other constructions which have been temporarily removed from the site for repairs will be fully taxable on both parts and labor. Effective September 1, 1984.

Act 479 provided special enforcement provisions for the collection of state taxes due from nonresident contractors and subcontractors who operate in Louisiana. Nonresident contractors were also required to withhold payments from their subcontractors to guarantee that all state and local taxes due from the subcontractors will be paid. Effective July 6, 1984.

Act 489 exempted from the sales/use tax purchases made by waterworks districts created under the authority of Chapter 9 of Title 33 of the Louisiana Revised Statutes of 1950 from the state sales/use tax. An exemption was already provided from waterworks districts created under Chapter 8 of Title 33. This Act also exempted from the sales/use tax the sale of alcoholic beverages at fairs or festivals sponsored by a civic or religious nonprofit organization which are held annually for not more than four days. Effective July 6, 1984.

Legislative Summary

Act 539 provided that sales/use tax exemption certificates issued by the Department of Revenue and Taxation on the purchase or importation of vehicles to be leased or rented shall be available only to dealers who have qualified with the Louisiana Motor Vehicle Commission. Effective September 1, 1984.

Act 687 provided that possession of a commercial fishing license issued by the Department of Wildlife and Fisheries is not to be used as the sole determination that a fishing vessel will be used predominantly and principally for commercial fishing ventures. Effective September 3, 1984.

Act 697 provided that installation charges can be excluded from the "cost price" of tangible personal property, so as not to be subject to use tax, only if the installation charges are separately billed to the customer at the time of installation. Effective September, 1, 1984.

Act 866 prevents the Department of Wildlife and Fisheries from issuing a sales/use tax exemption certificate to any person who does not present a notarized statement that he derives or intends to derive at least fifty percent of his income from commercial fishing. Effective September 3, 1984.

Withholding Tax

Act 11 changed the deadlines for filing withholding tax returns. Effective June 1, 1984.

Act 531 levied a $500 penalty against employees who file false or fraudulent withholding tax exemption certificates with their employers. A special exemption from the penalty was provided for "seasonal" workers who have indicated on the exemption certificates that the excess number of exemptions and dependency credits claimed is to compensate for the number of months not employed as a wage earner. Effective July 6, 1984.

Act 935 made two changes concerning income tax withholding: 1) Any remuneration paid by an employer to an employee that is not considered taxable under the United States Internal Revenue Code of 1954 is not to be considered "wages" subject to state withholding; and 2) The amount of one withholding exemption was increased from $3,300 to $4,500 and the amount of a dependency credit was increased from $400 per year to $1,000 per year. The withholding tax rate was also increased. Effective July 20, 1984.

Ten-Year Summary Oil & Gas Tax Collections

OIL TAX COLLECTIONS

GAS TAX COLLECTIONS

Monthly Collections Record for Fiscal Year 1984-85

Taxes	July 1984	August 1984	September 1984	October 1984	November 1984
Alcoholic Beverage Liquor and Wine	$ 1,636,469.99	$ 1,412,502.01	$ 1,672,157.36	$ 1,412,287.36	$ 1,724,205.39
Beer Tax	3,197,390.25	3,003,791.52	3,678,446.68	3,396,197.50	2,100,449.66
Retail Alcoholic Beverage		1,399,821.95	1,653,719.04	1,968,647.94	990,156.53
Corporation Franchise	2,065,272.14	2,885,524.99	4,466,331.34	3,967,236.20	10,068,267.07
Income: Corporation	6,852,805.28	4,583,268.14	46,287,498.54	12,909,995.97	11,716,799.70
Individual	40,965,880.30	34,935,592.83	28,504,873.62	52,313,377.96	36,500,745.93
Natural Resources: General Severance	70,429,217.69	65,272,563.47	64,457,931.22	32,278,410.16	54,845,469.77
Petroleum Products: Gasoline	16,484,231.08	23,968,745.58	28,261,870.88	24,220,111.13	28,440,848.68
Special Fuels	3,385,151.05	4,094,238.63	4,119,034.45	5,209,368.01	4,782,952.78
Public Utilities and Carriers: Transportation and Communication	910,341.64	5,120,821.67	42,714.51	698,249.60	7,502,276.62
Sales	73,036,840.68	85,944,439.70	87,305,652.69	86,511,857.16	91,034,763.59
Soft Drink	1,094,427.53	1,170,833.10	842,057.31	1,078,669.21	907,707.43
Tobacco	7,083,556.52	8,455,809.83	6,851,855.87	7,543,135.35	7,411,933.60

Monthly Collections Record for Fiscal Year 1984-85

December 1984	January 1985	February 1985	March 1985	April 1985	May 1985	June 1985
2,388,826.80 $	2,577,622.98 $	1,376,138.92 $	1,358,841.37 $	1,368,341.94 $	1,452,913.54 $	1,681,556.82
2,608,771.87	2,463,255.92	1,977,574.05	2,579,866.00	2,471,500.72	3,161,910.07	3,636,245.12
2,465,348.37	1,808,680.68	1,349,190.68	1,813,221.31	1,721,262.09	1,517,933.73	1,344,620.01
13,270,656.56	4,246,084.02	4,478,588.12	7,984,314.51	6,639,575.89	130,786,945.32	8,962,238.60
33,605,229.03	3,011,987.17	2,001,967.04	13,620,214.94	42,168,226.78	57,781,701.73	45,011,307.03
44,349,366.84	61,766,779.93	20,733,302.53	20,351,936.49	54,377,876.77	83,391,211.54	39,858,595.68
61,975,972.57	63,483,832.47	68,334,430.28	58,037,393.45	57,075,451.03	64,355,607.77	58,327,169.05
25,852,485.23	26,875,555.59	24,436,111.53	26,174,970.56	22,951,311.62	27,099,618.16	25,749,756.97
4,446,032.42	5,087,448.98	4,487,362.84	3,597,827.71	5,169,338.99	4,915,143.42	3,572,941.47
35,401.02	1,723,347.44	5,794,572.93	48,868.98	756,715.12	6,512,553.77	26,407.15
86,774,111.38	110,736,119.60	79,068,820.62	72,477,192.15	91,894,304.83	86,926,566.88	87,957,945.76
781,859.58	945,388.91	704,854.88	791,002.95	894,966.73	940,211.00	756,611.80
6,490,753.32	8,533,792.76	5,697,857.86	6,632,726.18	7,201,933.89	7,206,142.93	7,170,843.53

Fifteen-Year Collection Record for Selected Taxes

(In Millions of Dollars)	1984-85	1983-84	1982-83	1981-82	1980-81	1979-80
Alcoholic Beverage Taxes:						
Liquor and Wine Tax	**$ 19.78**	$ 20.08	$ 21.35	$ 21.31	$ 21.31	$ 20.8
Beer Tax	**33.41**	34.28	34.60	35.64	33.52	30.14
Corporation Franchise Tax	**200.11**	118.40	109.52	97.95	71.18	65.29
Corporation Income Tax	**293.60**	262.10	321.37	291.95	266.61	249.34
Individual (Personal) Income Tax	**526.68**	407.10	229.26	220.13	185.66	247.44
General Severance Tax	**760.66**	789.43	849.60	980.37	813.00	522.78
Gasoline Tax	**306.30**	162.60	159.92	165.12	163.92	165.09
Special Fuels Tax	**55.48**	29.87	26.12	25.41	23.86	22.40
Sales Tax	**1,058.06**	780.93	743.07	821.98	757.39	647.98
Soft Drink Tax and Permit Fee	**11.05**	10.65	10.00	9.72	6.82	8.69
Tobacco Tax and Permit Fee	**87.99**	57.64	60.99	65.36	63.81	60.98

Fifteen-Year Collection Record for Selected Taxes

1978-79	1977-78	1976-77	1975-76	1974-75	1973-74	1972-73	1971-72	1970-71
$ 20.25	$ 19.57	$ 18.55	$ 17.60	$ 16.34	$ 15.71	$ 15.69	$ 15.02	$ 13.57
29.90	27.96	26.76	26.23	25.65	25.21	23.87	22.83	21.86
54.22	51.34	46.67	41.68	37.57	34.05	30.65	29.10	28.44
214.08	186.96	95.25	87.74	78.67	67.60	78.78	79.52	51.30
240.72	192.28	133.61	117.64	108.87	99.96	109.42	105.36	81.87
466.32	474.11	492.86	515.65	545.92	387.75	265.34	242.36	254.84
172.01	164.93	156.91	150.43	139.53	135.57	135.77	125.15	116.18
21.22	18.70	16.23	14.50	13.20	12.94	11.22	9.82	8.41
584.91	485.02	415.83	367.94	321.86	296.58	308.82	277.77	233.76
7.87	7.20	6.00	5.67	4.91	4.45	3.73	3.58	3.45
58.56	59.01	56.95	55.95	53.32	51.91	49.95	47 46	44.58

Summary of Revenue Sources Accrued

During June 1983, a policy change was implemented by the Division of Administration which converted the state's method of accounting to a modified accrual basis of accounting. Under this policy, "revenues associated with the economic activity of a particular fiscal year must be recognized (accrued) and reported in that year: (a) when the revenues are collected during the fiscal year to which they are associated, or (b) when the revenues are collected within forty-five days after the end of the fiscal year to which they are associated."

Accrual amounts are determined by using the actual collections for each tax for the period July 1, 1984, through August 14, 1984. The following table lists the taxes, their net cash collections, amounts accrued to fiscal year 1984 and fiscal year 1985, and the total net collections for fiscal year 1985, which appear in the Comparative Collection Statement of this report.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes 7/5/84-8/13/84	Revenues Accrued to FY 1985	Total Net Collections FY 1985
Alcoholic Beverages				
Liquor and Wine Tax	$ 20,061,864.48	$ 1,666,372.40	$ 1,380,496.94	$ 19,775,989.02
Beer Tax	34,275,399.36	3,222,078.17	2,353,039.42	33,406,360.61
Retail Alcoholic Beverage Tax	18,032,602.33	0.00	2,289,862.36	20,322,464.69
Corporation Franchise Tax	199,821,034.76	2,031,464.50	2,324,739.67	200,114,309.93
Electric Cooperative Fee	21,867.80	9,290.00	18,934.11	31,511.91
Gift Tax	2,182,283.49	46,907.97	209,083.33	2,344,458.85
Hazardous Waste Disposal Tax	3,955,721.03	0.00	987,191.83	4,942,912.86
Income Taxes				
Corporation Income Tax	279,551,001.35	6,937,717.92	20,984,526.02	293,597,811.45
Individual Income Tax	518,049,540.42	53,216,558.62	61,851,000.99	526,683,982.79
Inheritance Tax and Estate Transfer Tax	31,293,127.81	3,216,125.83	3,713,120.48	31,790,122.46
Natural Resources				
General Severance Tax	718,873,448.93	70,416,848.00	112,200,559.70	760,657,160.63
Reforestation Severance Taxes	100,170.60	6,020.56	1,442.62	95,592.66
Occupational License Tax	315,971.20	25,474.01	15,417.61	305,914.80
Petroleum Products Taxes and Fee				
Gasoline and Inspection Fee	301,331,755.79	16,476,022.79	22,229,077.76	307,084,810.76
Special Fuels Tax	52,866,840.75	3,488,103.54	6,100,319.37	55,479,056.58
Public Utilities and Carriers				
Inspection and Supervision Fee	1,236,127.07	30,020.27	10,443.51	1,216,550.31
Motor Carrier Fee	35.71	0.00	0.00	35.71
Natural Gas Franchise Tax	11,923,635.55	3,147,099.39	3,082,016.98	11,858,553.14
Transportation and Communication Tax	29,172,270.45	6,165,574.36	7,219,681.77	30,226,377.86
Sales Tax	1,039,668,615.04	74,046,176.17	92,440,252.95	1,058,062,691.82
Soft Drink Tax	11,172,224.05	1,313,351.07	1,186,246.20	11,045,119.18
Soft Drink Permits	(27,094.08)	(29,160.01)	10.00	2,075.93
Tobacco Tax	86,280,341.64	2,611,885.03	4,315,734.40	87,984,191.01
Tobacco Permits	930.00	15.00	15.00	930.00
Unclaimed Property	2,513,126.52	0.00	0.00	2,513,126.52
Total	**$3,362,672,842.05**	**$248,043,945.59**	**$344,913,215.02**	**$3,459,542,111.48**

Directory

Offices of the Department

Baton Rouge (Main Office)
330 North Ardenwood
(504) 925-7805

Alexandria
900 Murray Street
(318) 487-5322

Houston, TX
2656 South Loop West, Suite 570
(713) 667-6074

Lafayette
119 Vine Street
(318) 264-5455

Lake Charles
1528 East Prien Lake Road
(318) 491-2561

Monroe
122 St. John Street
(318) 362-3151

New Orleans
230 Loyola Avenue
(504) 568-5225

Shreveport
1525 Fairfield Avenue
(318) 226-7505

Thibodaux
1418 Tiger Drive
(504) 446-3360

Louisiana Tax Commission
Jamar Adcock, Chairman
923 Executive Park, Suite 12
Baton Rouge, LA 70896
(504) 925-7830

This publication was prepared by the Public Relations Section of the Department of Revenue and Taxation.
Design by Elma Sue McCallum

42 REPORT

LOUISIANA DEPARTMENT OF REVENUE & TAXATION

FISCAL YEAR 1984-85

This public document was published at a total cost of $5,379.42. Two thousand copies of this public document were published in this first printing at a cost of $5,379.42. The total cost of all printings of this document, including reprints, is $5,379.42. This document was published for the Department of Revenue and Taxation by Moran Colorgraphic, Post Office Box 66538, Baton Rouge, Louisiana 70896, to establish a permanent record of state tax collections and collection trends, for use by governmental agencies and businesses, under authority of special exemption by the Division of Administration. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31. Printing of this material was purchased in accordance with the provisions of Title 43 of the Louisiana Revised Statutes.